Scott. 11-48—22,202—6-2-22.

L. S. G. (1923) Department.

Mis SERIES.

G.O. No. 804 L.S. 23.

DATED 5-4-23

[Despatch Abstract.]

Audit - Hospet - irregular execution of anti-malarial work - recorded.

500—Fa-4-21.

LOCAL SELF GOVERNMENT **DEPARTMENT.**

B

CURRENT No.

Received -7 NOV 1922 192 . *Registered* 24321 192

Subject.

ENCLOSURES.
No. (4 sheets)
Spare copies

L.D. No. 19-75-4745

FORT ST. GEORGE,

Dated the 6 November 192 2

From

K. R. SADASHIVA RAU, Esq., B.A. (Cantab.),

EXAMINER OF LOCAL FUND ACCOUNTS, MADRAS

To

THE SECRETARY TO THE GOVERNMENT OF MADRAS.
Local Self Government Department,
FORT ST. GEORGE.

SIR,

I have the honour to enclose herewith an advance copy of paragraph 10 of the Audit Note (expenditure portion) of the Hospet Municipality, for such action as Government may consider necessary.

A copy of the Chairman's proceedings dated 2nd December 1921 is also enclosed for the information of - Government.

I have the honour to be,

Sir,

Your most obedient servant,

K.S.R.

EXAMINER OF LOCAL FUND ACCOUNTS.

1.XI.22

Copy of para. 10 (Expenditure Side) of the Audit Notes on the accounts of the Hospet Municipality for the period extending from 1st October 1921 to 31st March 1922.

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(10) Public Works -- Malaria grant work.

In G.O. N. 1856 L dated 26th December 1917 the Government sanctioned Rs.5000 to be paid to the municipality for anti-malarial work subject to the approval of Govt. for any Scheme or proposal as to how the same would be worked out. Though the amount was paid to the municipality so early as 11th February 1918 no definite scheme could be worked out and the Council had to spend only a small amount on an estimate of Rs.350 prepared for removing shrubs etc. on 26-2-1918. Nothing was done till 1st March 1921 when the order of Government was received to the effect that all unexpended balances should be refunded to Government; and the Sub Overseer was asked to submit at once an estimate for carrying on the work so as not to refund the balance of Government grant referred to. The estimate for Rs.4000 prepared by him on 9-4-1921 was sanctioned by the Council in Resolution No. 37 dated 30-4-1921 and the work undertaken departmentally. The Govt. was not informed of the proposal to start the work as required in the G.O. sanctioning the grant nor was the tech ical sanction for the work obtained from the Superintending or Sanitary Engineer with reference to Articles 302 and 303 of the Municipal Account Code. The estimate sanctioned by the Council had the following items of work.

				Rs.
) Removal of Prickly pear 1 furlong bad	6,78,325 sq. ft.	at 0-7-0 per 100 sq. ft.		1655
ii) Clearing jungle	115,500	at 0-4-0		282
iii) Earthwork hard gravelly soil including sectioning	1,25,750 at	Rs.13-5-6 (average lead 2 furlongs)		1678
Cutting drains	L.S.			150
Petty Supervision	do.			150
Sundries	...			78
				Rs. 4000.

So far as earth-work is concerned the lead is given an average of 2 furlongs for all kinds of earthwork

to be done under the estimate and a special rate of Rs.13-5-6 had been allowed for each 1000 c. ft. of work, while in the bills it is not so worked out and shown as will be seen from the following paras. The first item in the estimate runs thus:-

Earthwork:

Behind Pattikonda Benkamma's house

2 x 50 x 20 x 4 - 80,000 c. ft.

The correct total comes to 8000 only and there is an excess of 72,000 c. ft. provided for in this item alone.

(b) Working of the estimate:- Whatever be the difference in the estimate itself, details of measurements of quantities of work as given in measurement books, rates and amounts shown therein as well as those in nominal muster rolls paid for do not at all agree in respect of any item as given in the estimate.

It would appear that the major portion of the work of removal of prickly pear was done in the first half year as the bills in the second half year relating to such items of work are almost confined to two bills (viz.) Vr. No. 448 (M.B.No. Page 200) removal of prickly pears near Kanchagarpet Latrine Value of work turned out with 2 furlongs lead at 0-7-0 per 100 sq. ft.-- Rs.44-10-0, of which only Rs.41-8-0 was paid on nominal muster rolls, Vr. No. 436 removal from Toddy shop to Jambunath Road side - lead 1 furlong at 0-7-0 per 100 sq.ft --Rs.52-8-0 on muster rolls. Earthwork which should have been begun late in the first half year was completed in the 2nd half year thus making a total expenditure of Rs.3720-14-1 out of the estimate of Rs.4000 for which details are as follows:-

	Rs. As Ps.
April 1921 ...	Nil
May 1921. ...	54-6-6
June " ...	143-15-0
July "	409-0-9
August " ...	769-2-9
September '21 ..	1014-8-6
	2,309-1-6

October	1921	..	904--8--0
November	1921	..	98-14--6
December	1921	..	220--1--6
January	1922	..	3-14--0
February	1922	--	25-15--9
March	1922	..	78--6-10
			---------- Rs.3,720-14-1

This figure however includes Rs.21-0-10 the amount refunded to Government on 31-3-1922 as being the unspent balance under Malaria Grant --thereby showing the net expenditure underthe grant as Rs.3699-13-3.

The figures recorded each month would show a progression up to September 1921 by the addition of nearly Rs.300 to those of each of the preceding month; those for October standing at nearly the same level as September '21 for which the highest figures have been recorded. In November 1921 there is a sudden drop and the expenditure has fallen from Rs.904-8-0 in October to Rs.98-14-6 in November 1921 (i.e.) by nearly one tenth. Though an expenditure of Rs.220-1-6 is shown for December 1921 it has to be practically taken that very little work under the malaria grant was done after the middle of November 1921. The sudden decline in expenditure in November 1921 was probably due to the followingcircumstances:- A change in the manner of payment of bills had been made by about the 11th of November 1921 as indicated below:- The whole work was done departmentally in direct charge of the Sub Overseer and immediate supervision of the P.W. Councillor Mr. M. Ranga Row. For coolies engaged on the work nominal muster rolls were prepared by the Sub Overseer with details of measurements recorded in part II therein as well as in measurement books on the last day of each week or month as the case may be; these records had been initialled by the Councillor on the same day and presented at the office and cheques issued and payments received in most cases by the coolies themselves even on the same day; the Sub Overseer

ceiving money from the office (for which there are acknowledgments with dates by him in the bills themselves) and the P.W. Councillor certifying to the fact of payment on the reverse of the nominal muster rolls themselves. These happened till the 5th November 1921. The nominal muster roll for Rs.64-11-0 --Vr. No. 524 for coolies employed for the week ending 11th November 1921 for the work came as usual signed by the Sub Overseer and initialled by the Councillor on the 11th November 1921 for which cheque was issued and payments also made on the same day (11th). The Sub Overseer had also -- receipted for the amount due on the bill on that day; but this entry had been scored out. The Manager himself had paid some of the coolies on the 11th and made in the bill remarks against some others such as "Item 9 Woman-- Thoyammah at 0-3-0 for 5½ days 1-0-6 --- "Only a girl" and refunded also Re-1-14-0 as 'not paid' on 15-11-1921. Probably he paid direct under -- orders of the present Chairman who was elected on the 11th November 1921 and assumed charge of the office from 16th November 1921. Only two more bills came for payment during the rest of the month--Vr. No. 523 for Rs.6-12-9 for coolies employed from 7 to 9-11-1921 and Vr. 538 for Rs.15-2-2 for work done on the 18th idem only. This was the last bill containing the -- initials of the P.W. Councillor; and remarks such as those above were passed by the Manager in paying Vr. No. 525. -- Excepting Vrs. 630 for Rs.41-10-0 and 643 for Rs.79-9-0 of December 1921, the others in that and succeeding months are all for small amounts and these had been initialled by the Chairman in most cases and paid direct to the coolies by the Manager himself. In Voucher No..432 there is a remark 'not to be paid' against items

7 Mastan 2-4-0)
) in the 2nd page of the bill in
8 Jambayya 0-6-0)

pencil. The whole amount of the voucher for coolies engaged for work on Ramandrug side from 3 to 8-10-1921 had been paid and certified to on 9-10-1921 as such by the Councillor. This will have to be explained.

(c) Analysis of measurements in the Earthwork bills.-- In the bills paid in October 1921 (the month in which payments had been made heavily) are analysed, the following peculiarities present themselves.

At each week's end the bills (nominal muster rolls) had been paid thus:-

			AMOUNT PAID Rs. A.P.
Bills up to end of	8-10-1921 - Vrs. No.	432 to 437	697-5-5
do.	15-10-1921	442 to 444	114-14-5
do.	21-10-1921	448 to 450	126-0-0
do.	29-10-1921	467 to 476	600-15-0

Again taking in detail Vrs. of 8-10-1921 alone:

Vr.No.	Description of work	Quantity C.Ft.	Rate	Amount Value of work done Rs.A.P.	Coolies engaged on 8th Oct. 1921.	Days previous.
432	Hammigarug Side Earthwork Hard soil, 1 furlong lead	13680	10-10-0	147-7-6	100	500 for 5 "
433	Boyakeri Side Earthwork red soil excluding breaking clods	12150	11-0-0	133-10-5	81	405 --do.--
434	Bellary road side do. do. including clods.	8580	5-9-0	47-11-7	50	100 for 2 "
435	Main Drainage channel do. hard soil	1440	4-0-0	5-12-2	10	20 " 2 "
436	Toddy shop to jambunath road side prickly pear lead 1 furlong	12000 sq.ft	0-7-0	52-8-0	25	125 " 5 do.
437	By-feeder road to Chitavadigi road Earthwork breaking clods	8464 c.ft	5-9-1	45-6-6	37	174 " 5 do.
Total	Earthwork	44314 c.ft.		432-8-2	303	1322
	Prickly pear	12000 sq.ft.				

(d) Measurements and checkmeasurements in advance of actual work.--

It will thus be seen that for earthwork of 44,3[illegible] c. ft, and removal of prickly pear to theextent of 12,0[illegible] sq. ft. Rs.432-8-2, had been shown as value of work -- turned out: the number of coolies who were [illegible]

rked on 8th October 1921 alone is 613 against a total of ... the number worked in previous 5 days for which payments have been made in the bills; (i.e.) one fifth of the work should have been carried out on that day alone. For all these the measurements of earthwork done in the several roads had been recorded in measurement books on 8-10-1921 bills made out, initials of the Councillor having been obtained both in the several pages of the measurement books and in the bills on that day, presented at the office cheque issued and cashed at the treasury and payments also made to many coolies even on the same date 8-10-1921. It is not known how all these could have been done on a day when the works were in progress not in one place only but in different places. It has to be stated how the measurements were taken and recorded and check measurements made before the work was finished for the day, and billed for for the work of that day also.

It cannot be after the work was finished for there would be no time to prepare the bills, get the works checkmeasured, receive cheque and cash it at the treasury before 5 o'clock on the same day, and there should have been sufficient time for these to be got ready. If the bills had been presented at the office early in the day it is not known also how the musters could have been marked as present for the evening of that day and all the coolies paid for the full day. (8th October 1921).

* * *

(True Copy)

Shyamapani Ayyar
Superintendent.

...M.S.

8

Proceedings of the Chairman dated 2-12-1941:-

O R D E R

Soon after I was elected as a Councillor I learnt without surprise that the Public works department of this municipality was currupt to the core and requires careful handling. That coolies on the rolls of the road or other works worked for the P.W. Councillor Mr. M. Ranga Row and the Sub Overseer C. Varadaraj Pillai at their respective residences and receive payment therefor from municipal funds was one of the charges levelled against them. One Anjeneya was pointed out to me as one of them. I questioned him as to where he had worked during the previous week. His answer was that he worked at the Reddi's house weaning Mr. Ranga Row. This gentleman is the Reddi of Mudolapur. I saw in regard to the bill of that week and found Anjeneya paid Rs.2-10-0 for 6 days.

(2) After I entered upon my duties as Chairman and during my absence from Hospet the Manager recorded a statement from one Badai Saheb, an Iron-Smith. This man stated that he repaired 40 lantern frames and and was paid Rs.20 at 8 annas a piece. The Sub Overseer sent up a bill for Rs.30 at 12 annas each. The bill purported to have been paid out of his permanent advance of Rs.50 but in fact payment of Rs.20 was made after the so called recoupment but Rs.30 was charged to his imprest.

(3) Out of the malaria grant a road between the Kamalapur and Bellary roads apparently without the Council's sanction was formed. About 17 babul trees and 1 murgosa as their stumps will show varying in girth from 1½ to 4½ feet were cut. Of these three on were auctioned off for Re.1/-. The wood of the remaining trees were made away with as the evidence goes by Mr. Ranga Rao and Mr. V.Pillai, and others. V.Pillai

says that Mr. Ranga Rao took away the trunk of a babul tree and he himself appropriated for his private use some wood. Kampli Hussain Saheb made a statement to the effect that he drew the cart loads of wood going to Mr. Ranga Rao's house and one cart was to V. Pillai's house. He says he built a portion of the latter's house and his fare was paid out of municipal funds. He affirms that the mortar, stone, bricks and cement used was taken out of the municipal stores.

(4) The Sub Overseer was encouraged in pilfering ways by the P.W.Councillor because he stooped to get work from the municipal coolies and appropriated some municipal properties. The offences are no doubt criminal. But there is not good evidence to go before a Court. I have put a stop to these pilferings by insisting on all payments being made at the municipal office before the manager who is an honest man. As the Sub Overseer is not totally responsible for his conduct, I will not punish him and withdraw my order of suspension. If Mr. Ranga Row is not mixed up in this -- business, I cannot understand why he was present at the sub overseer's house when Badai Saheb was made to sign a statement opposed to what he had made before the Manager. The recoveries that should be made from the Sub Overseer's pay are:-

	Rs.A.P.
The overpayment of lantern frames	10-0-0
" pick-axes	1-5-0
Payment for ropes and pots ...	4-11-0
	16--0--0

This was recovered in V. No. 575.

(True Copy)

Superintendent.

M.S.

Scott. 11-8 (o) —18,003—2-2-22.

	Initials.	Date.
Received in Fair-copying Section.		
Copied ..		
Examined .		
Signed ..		
Despatched ..		

40

L.S. Depn.

From the Examiner L.T. Tech.

No L.T. 19-756745 & 6 11-22

Memo No 24324 + Ltr & 11-1-23

Referred to the Civic Hospital for remarks.

Ltr 11/1

Ltr 10.1.23

DESPATCHED
16 JAN 1923

To Reine Hospl.
(with para 6 & the audit
bill to be returned reply)

Memo

The remarks of the Civic Hospital may be noted on para 6 of the audit bill.

Ltr 10/1

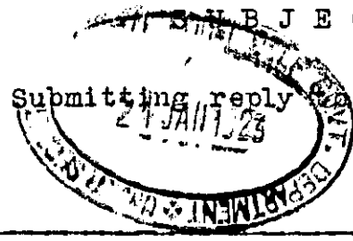
Local and Municipal Department.

Received. :...13.....

11

SUBJECT. 02340

Submitting reply to Audit para 10 .,



C.R.No. 313-1922.

From,

Name:. M.R.Ry. Devan Bahdur T.Kothandaram Naidu Garu.

Designation:. Chairman Municipal Council.

Hospet.

To,

The Secretary to Government

Local and Municipal Department,

Madras.

Sir,

In reply to Government Memo No 24324-1, dated 11 th Instant I have the honour to submit the following remarks,

The audit objections have been duly answered . It is true that after receiving the orders of Government to refund unspent ----- balances the Council sanctioned an estimate for Rs4000/- for Anti-Malaria operations and carried them out without their (Government) sanction . The Government discovered this when the work was almost -- over and called upon the Council to refund the sum thus wrongly ----- spent.Rs3,714-14-10 was accordingly refunded on 31-3-22; 6-5-22; and 20-7-22 . Later on the Government were pleased to condone the ------- Council's offence and reallot the refunded grant .Vide G.O.No. 2095-L.&.M. dated 30-10-22. The entry of 2 x 50 x 20 x 4 against earth work is a clerical error for 2 x 500 x 20 x 4. The latter correctly --- works out the quantity of 80,000 C.Ft. The coolies employed in ---- September and October were large in number . They were outsiders and they left for their homes at the end of the latter month as the rains had improved prospects . As soon as I took charge I took steps to see that there was no room for suspicion in the work and in the payment for it.

I have the honour to be
Sir,

I have the honour to be

Sir,

Your most ob[redacted]t servant.

Yoshimi Sarma

Chairman 21-1-23

21.1.23.

Cmw 2360/31-1

13

Cmw 2360. From the Cue Hospl - no 313 of 21-1-23.

Memo no 23401 hm of 30-1-23

The Chairman is requested to return at an early date the enclosure sent herein for remarks along with memo no 24324-1 hm dated 11-1-23

Sgn 30/1

29/1.

To Meeee Hospl

DEPT. RECD
31 JAN 1923

B. 14

C.F. W-24,264-4-4 21.

DEPARTMENT.

Received ..... 192 . *Registered* 03593 192 .

Subject.

Resubmitting the Audit para No 10.

ENCLOSURES.
No. one.
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CR No. 313/22

Station Hospet. , *Dated the* 2-3-1923. 192 .

M.R.Ry.

From (Name) Devan Bahdur T.Kothandaram Naidu Garu.

(Designation) Chairman Municipal Council.

Hospet.

To The Secretary to the Government of Madras,

Local and Municipal Department.

Madras.

Sir,

With reference to Government Memo No 23401-L.M. dated 30-1-23 I have the honour to return herewith the copy of audit para 10 received with Government memo No -- 24334-1-L.M. dated 11-1-1923.

I have the honour to be

Sir,

Your most obedient servant.

Yo Thandaram Naidu Garu

Chairman.

3/2/23

K.A.
3.2.23.

L.S.G.

B/

Con 2340. Tuticorin Cons Hospital 313-21/1/23

Subject: Audit Note. Hospl.

US

Please see the Audit Note on page 2-7 of and the Chairman's explanation thereto on page 11 of. In the circumstances stated by the Chairman no further action seems necessary. The papers may be recorded after perusal by the Examiner of L.F. Accounts.

LJm 2/3

Lr.No.8593/Lm 3-3-23

Hs 1-3-23

Examiner

Office of the Examiner of Local Fund Accounts,

No. L.F.19-78-7857

Chepauk, Madras, 27th March 1923.

Seen and returned with thanks.

The papers may be recorded if Government are satisfied with the explaration of the Chairman.

K.R.S. Rau

EXAMINER OF LOCAL FUND ACCOUNTS.

K.N.S.
27-3-23.
27/3)
To

The Secretary to Government,

L.S.G. Department, U.O.

Read C.No. 2340.
Tuticorin Hospl No. 313 21.1.1923
Audit-note.

Go Order No. 804 Dm 5.4.1923.

Recorded.

LJm 28/3

To Cons. Hospl
" Exam. L.F.A.

DESPATCHED 7 APR 1923

SECRETARY TO GOVT. LOCAL SELF GOVT. DEPARTMENT & ASST. SECRETARY 29 MAR 1923

08381